

1  
2  
3  
4  
5  
6  
7  
8 UNITED STATES DISTRICT COURT  
9 WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

10 WILLMOT A TUCKER,

11 Plaintiff,

12 v.

13 INTERNAL REVENUE SERVICE,  
14 UNITED STATES OF AMERICA,

15 Defendants.

CASE NO. C21-467 MJP

ORDER DENYING PLAINTIFF'S  
MOTIONS

16 This matter comes before the Court on Plaintiff's Motion for Court Order re: Tax Code  
17 Non-Existence (Dkt. No. 9), Plaintiff's Motion for Default (Dkt. Nos. 14). Having reviewed the  
18 Motions, Defendants' Opposition (Dkt. No. 13), Plaintiff's Reply to the Motion for Default—  
19 styled as "Motion for Court Order"—(Dkt. No. 17), and all relevant materials in the record, the  
20 Court DENIES the Motions.

21 Plaintiff's Motions for Court Order re: Tax Code Non-Existence asks the Court to order  
22 the Internal Revenue Service to admit that a "direct tax liability code" does not exist. (Dkt. No.  
23 9.) Plaintiff's Motion for Default seeks \$999,000,000 in damages because "Defendant has failed  
24

1 to produce the IRS Liability Tax Code.” (Dkt. No. 14 at 1 (emphasis omitted).) None of the relief  
2 requested can be properly granted because Plaintiff has not demonstrated proper service of his  
3 complaint and summons on Defendants in accordance with Rule 4(i) of the Federal Rules of  
4 Civil Procedure. Plaintiff’s “Certificate of Service” filed in Docket Entry 10 does not show he  
5 effectuated service of the complaint and summons on Defendants. It states only that he mailed a  
6 copy of the “Court order regarding discovery and depositions by Judge Theresa L. Fricke,” not  
7 the complaint and summons. Plaintiff has not shown proper service on the Attorney General for  
8 the United States, or any of its agents, in Washington D.C. via registered or certified mail as  
9 required by Rule 4(i)(1)(B) or proper service of the Summons or Complaint on the United States  
10 Attorney’s Office in the Western District of Washington via registered or certified mail as  
11 required by Rule 4(i)(A)(ii). As such, Plaintiff’s Motions are all premature and the Court  
12 DENIES them.

13 The clerk is ordered to provide copies of this order to all Plaintiff and counsel.

14 Dated July 8, 2021.

15 

16 Marsha J. Pechman  
17 United States Senior District Judge  
18  
19  
20  
21  
22  
23  
24